

**DECLARATION OF JAMES DAVID ARTHUR**

My name is James David Arthur. I am more than twenty-one years of age and have been employed by Robert Alan Jones for thirty months. I am a law clerk for attorney Robert Alan Jones in Las Vegas, Nevada. I am competent to testify and if called to testify would testify as follows:

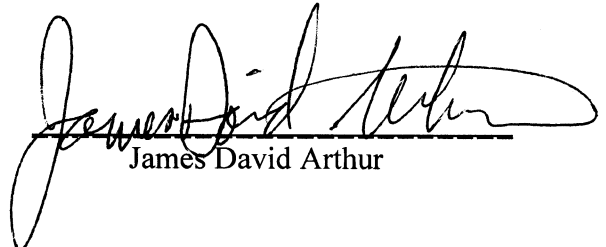
On June 20, 2007, I contacted AUSA Jay Weill, the head of the DOJ Tax Division in San Francisco, California, by telephone, to inquire as to whom had been assigned to represent the government in Case No. 5:07-cv-03141-JF (Vicki Seidel v. United States). AUSA Weill informed me that AUSA David Denier had been assigned the aforementioned case and that he would be in the office the next morning.

I called AUSA Denier on the morning of June 21, 2007, and got his contact information so Plaintiff's counsel could notice him on future filings with the Court. I also informed him that the Plaintiff was going to file a motion for partial reconsideration of the TRO denial.

I called AUSA Denier back later in the day on June 21, 2007 and asked him if he knew where we could serve subpoenas for the requested hearing. He informed me that the government would oppose a motion for an evidentiary hearing and would move to quash any subpoenas filed by the Plaintiff.

I declare under penalty of perjury under the laws of the United States that the information contained herein is true and accurate to the best of my personal knowledge.

Dated: June 23, 2007.

  
James David Arthur